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RUN ON 02/03/12

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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

VANCEBORO

2012-13

438 - 514

## =====

## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	9	7	16	0	16
10	ATTENDING PUPILS (OCTOBER 2011)	10	5	15	0	15
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	9.5	6.0	15.5 (100%)	0.0 ( 0%)	15.5

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	0.6 (17:1)	0.4 (16:1)	0.0 (15:1)	=	1.0	/	2.0	=	.50	X	92,592	=	46,296	0
B.	GUIDANCE	0.0 (315:1)	0.0 (315:1)	0.0 (225:1)	=	0.0	/	0.0	=	.00	X	0	=	0	0
C.	LIBRARIANS	0.0 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.0	/	0.0	=	.00	X	0	=	0	0
D.	HEALTH	0.0 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.0	/	0.0	=	.00	X	0	=	0	0
E.	EDUCATION TECHS	0.1 (090:1)	0.1 (090:1)	0.0 (225:1)	=	0.2	/	0.0	=	.20	X	0	=	2,672	0
F.	LIBRARY TECHS	0.0 (450:1)	0.0 (450:1)	0.0 (450:1)	=	0.0	/	0.0	=	.00	X	0	=	0	0
G.	CLERICAL	0.1 (180:1)	0.0 (180:1)	0.0 (180:1)	=	0.1	/	0.0	=	.10	X	0	=	2,530	0
H.	SCHOOL ADMIN.	0.0 (275:1)	0.0 (275:1)	0.0 (284:1)	=	0.0	/	0.2	=	.00	X	13,906	=	0	0

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		574	0
B.	Supplies and Equipment	346	478		5,363	0
C.	Professional Development	59	59		915	0
D.	Instructional Leadership Support	24	24		372	0
E.	Co- and Extra-Curricular Student	34	114		527	0
F.	System Administration/Support	220	220		3,410	0
G.	Operations & Maintenance	1,013	1,204		15,702	0

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	8,796	0
B.	Education & Library Technicians	36.00%	962	0
C.	Clerical	29.00%	734	0
D.	School Administrators	14.00%	0	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-2,082	0
16	Adjustment for Title I Revenues	0	0

17	TOTALS	86,770	0
18	E.P.S. RATES	5,598	6,784

**Preliminary = Some calculations included in these amounts are dependent upon enactment of statutory changes.**

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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	20.0	6.0	26.0		
	OCTOBER 2009	17.0	8.0	25.0		
	APRIL 2010	18.0	8.0	26.0		
	OCTOBER 2010	14.0	5.0	19.0		
	APRIL 2011	16.0	5.0	21.0		
	OCTOBER 2011	15.0	6.0	21.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	15.5 +	1.16	X	5,598.00	= 93,262.68
	9-12 PUPILS	5.5 +	0.00	X	6,784.00	= 37,312.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,784.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,598.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,784.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7333	11.4	X .15	X	5,598.00	= 9,572.58
	9-12 DISADVANTAGED @ .7333	4.0	X .15	X	6,784.00	= 4,070.40
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,598.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,784.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	15.5		X	43.00	= 666.50
	9-12 STUDENT ASSESSMENT	5.5		X	43.00	= 236.50
	K-8 TECHNOLOGY RESOURCES	15.5		X	98.00	= 1,519.00
	9-12 TECHNOLOGY RESOURCES	5.5		X	296.00	= 1,628.00
	K-2 PUPILS	2.0	X .10	X	5,598.00	= 1,119.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 12,273.45
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					161,660.71
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					156,810.88
30	ADJUSTED TOTAL OPERATING ALLOCATION					156,810.88

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STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					31,416.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	9,772.85	X	101.10%	=	9,880.35
35	TRANSPORTATION - EPS ALLOCATION					4,859.07
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					46,155.42
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					202,966.30

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2011-12 - VANCEBORO				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - VANCEBORO				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - VANCEBORO				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				202,966.30

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION			
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
VANCEBORO	21.0	100.00%	202,966.30		0.00		202,966.30			
TOTAL	21.0						202,966.30			
			2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
VANCEBORO			9,500,000	7.690	73,055.00		202,966.30	73,055.00	100.00% 7.69M	
TOTAL			9,500,000		73,055.00		202,966.30	73,055.00	100.00% 7.69M	
E. TOTALS AND ADJUSTMENTS						TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						202,966.30	73,055.00	129,911.30	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						202,966.30	73,055.00	129,911.30	
51	PLUS AUDIT ADJUSTMENTS								0.00	
52	LESS AUDIT ADJUSTMENTS								0.00	
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION								0.00	
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%								0.00	
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT								0.00	
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT								0.00	
59A	MINIMUM TEACHER SALARY ADJUSTMENT								0.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE								0.00	
59D	BUS REFURBISHING ADJUSTMENT								0.00	
60	A D J U S T E D S T A T E C O N T R I B U T I O N								129,911.30	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 35.99% STATE SHARE % = 64.01%									
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 35.99% STATE SHARE % = 64.01%									
63	FYI: 100% E.P.S. TOTAL ALLOCATION						207,816.13			

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